

NOTIFICATION. 465

No. D. 2263—Legis. 6-51-63, dated Bangalore, 5th March 1952.

Ordered that Notification No. S.R.O. 279, dated the 6th February 1952 of the Ministry of Labour under the Employees' State Insurance Act, 1948, published in the *Gazette of India*, Part II, Section 3, dated the 16th February 1952, be republished in the *Mysore Gazette*, for general information.

By Order of His Highness the Maharaja,

N. R. JAYA RAO,
*Legal Remembrancer and
Secretary to Government,
Law Department.*

GOVERNMENT OF INDIA.
MINISTRY OF LABOUR.

New Delhi, the 6th February 1952,

S.R.O. 279.—In exercise of the powers conferred by section 73-A of the Employees' State Insurance Act, 1948, (XXXIV of 1948), the Central Government hereby notifies as follows:—

1. The employers' special contribution shall be payable in respect of each quarter ending on 31st March, 30th June, 30th September and 31st December as the case may be.

2. The total wage bill of an employer in respect of a quarter means the total wages which have accrued due to employees in his factory or establishment in respect of all wage periods the last day of which falls in such quarter:

Provided that in the case of the first quarter which ends after the 24th February 1952 the wage periods which ended before such date shall be excluded.

3. The principal employer shall pay to the Corporation the Employer's special contribution within thirty days from the last day of the quarter in respect of which such contribution is payable:

Provided that the amount payable shall be rounded off to the nearest rupee, fractions of a rupee below eight annas being ignored and those of or above eight annas being reckoned as a full rupee.

4. The employers' special contribution shall be paid to the Account of the Employees' State Insurance Fund with such branch or branches of the Imperial Bank of India or such other Bank, as may be specified for any area by the Director-General of Employees' State Insurance (hereinafter referred to as the Director-General), or as may be agreed to by the Director-General in respect of any factory or establishment.

5. The payment referred to in clause 4 may be made either by tender of cash or by cheque drawn on a bank referred to in that clause or on any scheduled bank or any other bank which has a clearing account with a scheduled bank or the Reserve Bank of India:

Provided that where the payment is made by cheque the collection charges, if any, of the bank shall be included in the amount of the cheque over and above the amount sought to be paid.

Explanation.—A cheque bearing a date later than the date of deposit shall not be accepted.

6. The principal employer shall, at the time he tenders payment to the Bank, also furnish to the bank a duly completed challan in triplicate in Form S-I or S-II, as the case may be. The bank shall in token of having received the amount—

(a) where the payment is made in cash, return forthwith to the payer one copy of the challan duly countersigned, and

(b) where the payment is made by means of a cheque, return to the payer one copy of the challan duly countersigned as soon as the cheque has been realized, showing also on the challan the net amount credited to the Fund after deduction of the collection charges, if any.

7. Where a principal employer pays the said contribution by a cheque, the corresponding amount shall not be deemed to have been paid until the cheque has been realized and the amount credited to the account of the said Fund in any bank referred to in clause 4.

8. (i) Any principal employer who has paid any amount in excess of the employer's special contributions due from him for any quarter, may apply in writing to the Corporation within twelve months of the date of such payment, for refund of the excess amount paid by him furnishing full details as to the employers' special contributions that have actually fallen due in respect of the quarter and the amounts which he has actually paid in respect thereof.

(ii) Subject to the production of such evidence by way of affidavit or otherwise as the Director-General or any officer of the Corporation authorised by him in this behalf may require, the amount of such excess as may be admissible, shall be refunded without any interest to the Principal Employer.

[No. SS.121(60).]

K. N. SUBRAMANIAN,

Joint Secretary.